			Officer 1 of
Form PTO-1449 (Rev. 8-83)	U.S. DEPARTMENT OF COMMERCE PATENT AND TRADEMARK OFFICE	ATTORNEY DOCKET NO.	SERIAL NO.
		, GRAFF-P1- 98	09/134,451
()	TION DISCLOSURE CITATION all sheets if necessary)		
		APPLICANT	
s:		Richard A. Graf	ff
8 P P T O		FILING DATE	GROUP
		08/14/98	2761

U.S. PATENT DOCUMENTS						
*EXAMINER INITIAL	DOCUMENT NUMBER	DATE	NAME	CLASS	SUBCLASS	FILING DATE IF APPROPRIATE

FOREIGN PATENT DOCUMENTS

	DOCUMENT NUMBER	DATE	COUNTRY	CLASS	SUBCLASS	TRANSLATION	
						YES	NO
i U							

OTHER DOCUMENTS (Including Author, Title, Date, Pertinent Pages, Etc.)

NDR	C1	Auster, "Amortizing Life Estates and Term Interests After the Revenue Reconciliation Act of 1989," TAXES-The Tax Magazine, 68, pp. 459-469 (1990).
NOR	C2	Auster and Lau, "Corporate Split Purchase Strategies," TAXES-The Tax Magazine, pp.857-865 (1998).
NDR	СЗ	Blum, "Amortization of a Retained Terminable Interest After Transfer of a Remainder," TAXES-The Tax Magazine, Vol. 62, No. 4, pp. 211-219 (1984).
nor	C4	Booth, Cashdan and Graff, "Real Estate: A Hybrid of Debt and Equity," Real Estate Review, pp. 54-58 (1989).
NOR	C5	DeAngelo and Masulis, "Optimal Capital Structure Under Corporate and Personal Taxation," J. of Financial Economics, 8, pp. 3-29 (1980).
NDR	C6	Dohrmann, G., "Net Lease," The Institutional Real Estate Letter, Vol. 3, No. 9, pp. 1-7 (Sept. 1991).
NOR	C7	Graff, "Perspectives on Debt-and-Equity Decomposition for Investors and Issuers of Real Estate Securities," J. of Real Estate Research, Vol. 7, No. 4, pp. 449-467 (1992).
MDR	C8	Graff, "Rethinking Components of Real Estate Value," Pensions & Investments, p. 42 (1991).

Form PTO-1449 (Rev. 8-83)

U.S. DEPARTMENT OF COMMERCE PATENT AND TRADEMARK OFFICE

TORNEY DOCKET NO.

SERIAL NO.

NOV 19 1447 GRAFF-P1-

Group 270098

09/134,451

INFORMATION DISCLOSURE CITATION (Use several sheets if necessary)

APPLICANT Richard A. Graff

FILING DATE GROUP

08/14/98 2761

NDR	C9	Graff, "Some New Ideas in Real Estate Finance," J. of Applied Corporate Finance, 3:1, pp. 77-89 (1990).			
カカヤ	C10	Graff, R., "The Impact of Tax Issues on Real Estate Debt and Equity Separation," <i>Real Estate Review</i> , 20:3, pp. 50-58 (1990).			
NDR	C11	Leimberg, et al., "The Schnepper-Leimberg Joint Purchase of a Life Estate and a Remainder Interest," <i>Tax Notes Special Report,</i> Vol. 32, No. 10, pp. 981-984 (1986).			
npr	C12	Miller, "Debt and Taxes," J. of Finance, Vol. 32, No. 2, pp. 261-275 (1977).			
NOR	C13	Modigliani and Miller, "Corporation Income Taxes and the Cost of Capital: A Correction," <i>American Economic Review</i> , 53, pp. 433-443 (1963).			
nor	C14	Modigliani and Miller, "The Cost of Capital, Corporation Finance and the Theory of Investment," American Economic Review, 48, pp. 261-297 (1958).			
EXAMINER Nightolas D. Roben DATE CONSIDERED 9/28/1999					

*EXAMINER: Initial citation considered, whether or not citation is in conformance with MPEP 609; Draw line through citation if not in conformance and not considered. Include copy of this form with next communication to applicant.